

**REMARKS**

Upon entry of this Amendment, claims 1-15 will be pending, of which claim 1 and 13 are independent. The claims have been amended to eliminate multiple dependencies and to employ more conventional U.S. claim language. In addition, the specification has been amended to include a cross reference to the PCT parent application. It is respectfully submitted that no new matter has been introduced.

It is respectfully submitted that the Application is in condition for allowance and a Notice to that effect is courteously solicited. If any questions remain, however, the Examiner is encouraged to call undersigned to expedite the prosecution of this Application.

Respectfully submitted,

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**APPENDIX**

**VERSION WITH MARKINGS TO SHOW CHANGES MADE**

**IN THE SPECIFICATION:**

A cross-reference to the PCT parent application has been added.

**IN THE CLAIMS:**

Claims 4-8, 10-12 and 15 have been amended as follows:

4. (Amended) Process according to claim[s] 1[-3] wherein a flexible polyurethane foam is prepared comprising reacting a polyisocyanate, the polyether polyol and water.

5. (Amended) Process according to claim[s] 1[-3] wherein the ingredients comprise:  
1) an isocyanate-terminated, urethane-containing prepolymer made by reacting an excessive amount of a polyisocyanate containing at least 65% by weight of 4,4'-diphenylmethane diisocyanate or a variant thereof with a polyoxyethylene polyoxypropylene polyol having a number average nominal functionality of 2-4, a number average equivalent weight of 750-2500 and an oxyethylene content of 60-90% by weight, the prepolymer having an NCO value of 3-15% by weight; and 2) water.

6. (Amended) A process according to claim[s] 4[-5] wherein the amount of water is 0.8-5% by weight calculated on all ingredients used.

7. (Amended) Process according to claim[s] 4[-6], wherein the amount of polyether polyol having at least 50% by weight of oxyethylene groups is at least 50% by weight calculated on all ingredients used.

8. (Amended) Process according to claim[s] 4[-7] wherein the reaction is conducted at an NCO index of 40-150.

10. (Amended) Process according to claim[s] 1[-9] wherein step 1 is repeated after one week.

11. (Amended) Process according to claim[s] 1[-9] wherein step 1 is repeated after 24 hours.

12. (Amended) Process according to claim[s] 1[-9] wherein step 1 is repeated after 8 hours.

15. (Amended) Foam according to claim[s] 13[-14] wherein the vibration transmissibility at 6 Hz is 0.3-0.9 and the resilience is 55-80%.